



AMERICAN
STOCK EXCHANGE®
Equities Options ETFs



06027976

American Stock Exchange
86 Trinity Place
New York, NY 10008-1872

April 4, 2006

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Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
Judiciary Plaza
100 F Street, NE
Washington, DC

Dear Mr. Johnson:

This is to certify that on April 4, 2006, the American Stock Exchange, Inc. (the "Exchange") received from General Finance Corporation (the "Registrant") a copy of the Registrant's application on Form 8A-12B/A for the registration of the following securities:

Units, each consisting of one share of Common Stock and one Warrant.
Common Shares, \$.0001 par value per share.
Common Stock Purchase Warrants.

We further certify that the above described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer

Bryan Fischer
Managing Director
Listing Qualifications Department

cc: Herbert Scholl

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